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ABSTRACT

This guide provides an instrument for determining the cost effectiveness of child care centers. An assessment checklist covering child care center features in the areas of physical facilities, program experience and administration (including every aspect of the minimum Florida licensing standards) is presented. The checklist was designed for monitoring child care centers in which funded children have been placed, and can be used not only for accountability to funding sources, but also for indicating to centers the program elements required by the purchaser. Each center assessed is assigned a particular checklist score. Scores are then graphed with the various weekly rates of the assessed centers. When the minimum acceptable score and the maximum possible weekly rate are established by the purchaser, the graph of assessed centers reveals which centers are or are not acceptable. It is suggested that this assessment process is better than assessment which emphasizes reports of actual expenditures. The checklist assessment procedure may be modified to chart either preschool, infant care or after school services. (Author/RB)

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THE PROGRAM AUDIT PROCESS OF RATE JUSTIFICATION IN FIXED RATE PURCHASE OF CHILD CARE SERVICES

(An alternative to the Cost Reporting/Cost Analysis Process of rate justification)

Logic for negotiating rates based on expected levels of service and identification of necessary and reasonable rates by comparison with open market levels as shown on centers' published rate cards, using relationship between rates and quality of service rendered.



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INTRODUCTION TO CONCEPT OF AUDITING PROGRAM TO JUSTIFY RATES

The following is a tool for assessment of child care centers which may be altered or adjusted to fit any community as necessary.

Items registered in the assessment tool need not all be required by contract for purchase, or regulation, but may give capability for assessment beyond those requirements. Items registered in the tool must be subject to as little personal judgement as possible by the auditor.

Each item or sub-item which can be answered in the affirmative gains the provider agency one point in score.

On the scoring graph there must be a determination of the score needed to meet the requirements in contract and regulations. This is the scoreline indicating necessary costs. If desired, a second line may mark the maximum level of quality program the purchaser desires, indicating that quality above that level may be provided but not at the cost of this purchaser. If the purchaser wishes to buy the best care available, then no maximum scoreline is needed, or if a child with special needs is placed at a center able to meet those needs with its special program, additional cost is reasonable with appropriate narrative.

On the scoring graph the rates listed must range from the lowest rate to the highest rate offered to the purchaser by any center in the community for the same category of care and the same quantity of care. A separate graph is needed for infants, for pre-schools, and for after school care if rate for these categories is customarily different in the community. (See graph attachment to deal with additional hours or overnight care). p. 9.

The sample graphs show the minimum score possible for a center under contract to meet regulated standards and also the maximum score for which purchaser is willing to pay. Also shown is the maximum rate the purchaser is willing to pay. Therefore, any center with score and rate falling within the shaded area may be considered to be within necessary and reasonable levels of rates for services rendered.

Another center might gain a higher score, and charge a higher rate, in which case this purchaser would choose not to buy from that center, unless some other source underwrote the remainder of the rate, or unless the purchaser wished to buy special service for a child with special needs. Likewise, the purchaser would refuse to purchase from a center who charged the maximum payable rate but showed only the minimum score; and the purchaser would in no circumstance buy from a center who scored below the minimum.

Such a tool as this gives the needed information on cost effectiveness, justification of necessary and reasonable rates. 4C for Central Florida feels that reporting of actual expenditures gives no useful information for such determination, but in fact causes increases in cost without comparable improvement of quality care because of the emphasis thereby placed on center's line item costs. It has been shown in Central Florida from 1974 through 1978 that improvement of quality in the entire network of child care providers takes place under fixed rate payments and auditing of program components without regard to center's actual expenditures.

Sample Graph #1

Rates
Offered



Scores
Earned



200

190

180

170

160

150

140

130

120

110

100

90

80

70



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HOW TO SET A MEASURE

Using Sample Graph #1, place across the top the per child week rates offered, increasing from minimum rate offered on the left to the maximum rate offered on the right. Rates used in following samples are per child weekly rates presently in effect in three counties in Central Florida.

While range should reflect full range available, there may be other rates lower or higher in existence in the community which are not available to this purchaser. Some child care centers prefer not to accept funded children, not to contract for public funds, and therefore their service is not available for these children.

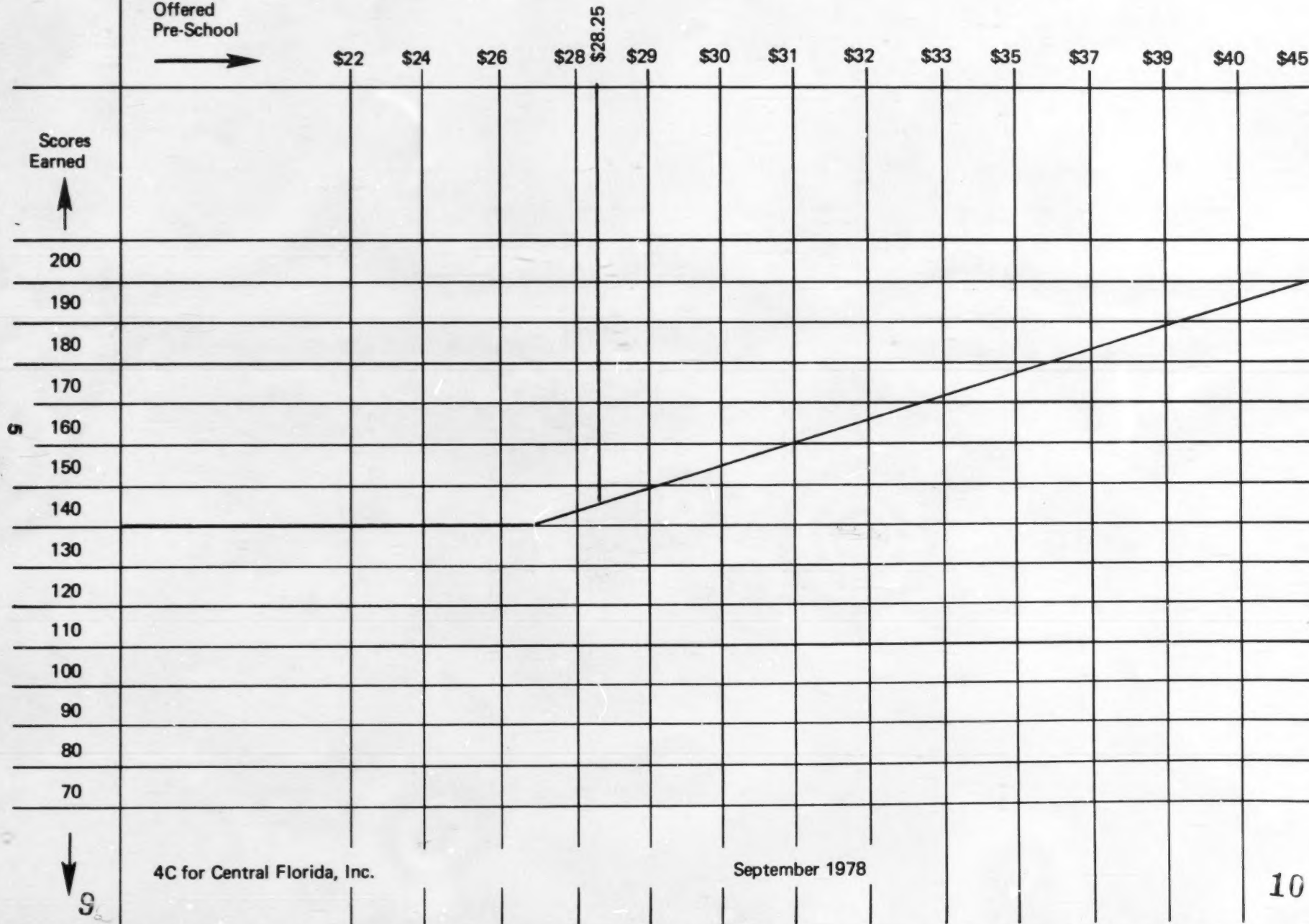
Place scores possible down the left side. Top figure should be the maximum score which could possibly be earned by a center on the tool to be used. Other favorable points might be existing at a center, but if they are not measured by the tool being used, they do not add to the score for this graph. This means that some centers might be able to earn a score higher than shown, but for items not being measured.

Draw a line across the graph at the level below which a center is not meeting the score required for standards. These standards may be whatever is required by the contract: license laws, Title XX standards, program standards, etc. This indicates the minimum cost necessary for contracting.

Now a decision must be made as to what the purchaser desires to purchase. If the highest standard available is what is desired, then reasonableness is determined by score justifying the level of the rate. If the purchaser sets a maximum rate of payment, it may be less than is reasonable for a very fine program, thinking that it is better to serve many children a moderate quality program than to purchase the best available. Some flexibility might be gained for children with special needs fitted to programs which serve those needs, but at added reasonable cost. Other adjustments can be justified as described on p. 10

Weekly
Rates
Offered
Pre-School

Sample Graph #2



Sample Graph #3

Weekly
Rates
Offered
Pre-School Children



\$22 \$24 \$26 \$28 \$28.25 \$29 \$30 \$31 \$32 \$33 \$35 \$37 \$39 \$40 45

Scores
Earned



200

190

180

170

160

150

140

130

120

110

100

90

80

70

9

41



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EXAMPLES FOR USE OF GRAPH

- XYZ Center earns 170 points, charges \$31.00 per pre-school child week.
Reasonable but not possible.
- ABC Center earns 90 points, charges \$28.00 per child week, pre-school child.
Not acceptable.
- TP Center earns 180 points, charges \$33.00 per child week, pre-school child.
Reasonable, but not possible.
- Z Center earns 155 points, charges \$33.00 per week, pre-school. This center is open from 5:30 a.m. until 8:00 p.m. to accomodate migrant farm workers. Additional hours create 2 hours or more staff time per employee per day, causing predictable \$4.00 per child weekly cost increase to earn the same program score. See sample graph 5.
Necessary and reasonable (Not now possible).
- HW Center earns 162 points, charges \$28.00 per child, per-school, per week.
Necessary and reasonable.

Sample Graph # 4

Weekly
Rates
Offered
Infant

\$22 \$24 \$26 \$28 \$29 \$30 \$31 \$32 \$33 \$35 \$37 \$39 \$40 \$45

Scores
Earned

200

190

180

170

160

150

140

130

120

110

100

90

80

70

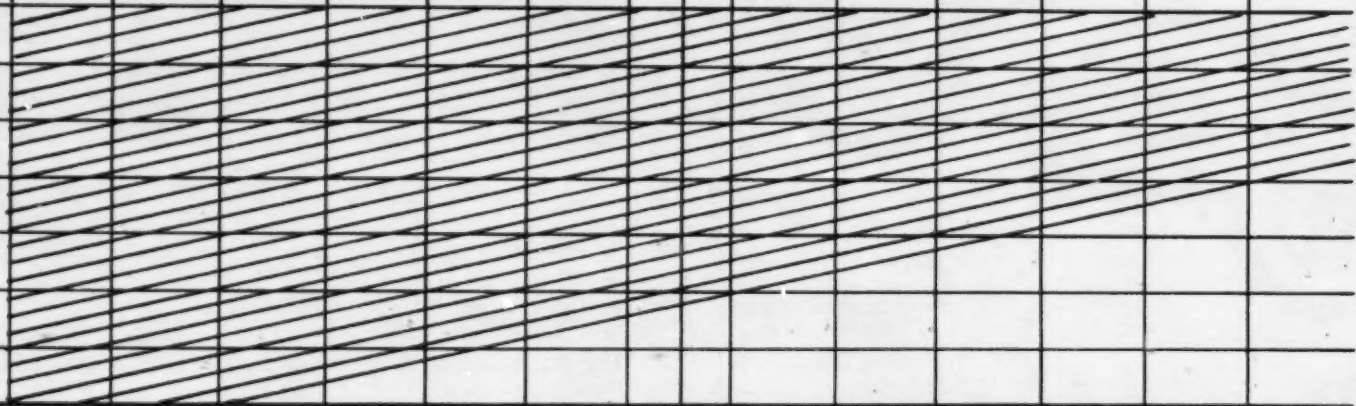
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ATTACHMENT TO GRAPHS

The graph may be used to chart either pre-school, infant care or after school, by moving the maximum payment line and using the appropriate evaluating tool. (See graphs #2-5)

Additional hours of service such as 24 hour care, or in the migrant area early morning and late evening hours of care, justify an increase in the rate (dollars per week) for the same scores, based on the additional staffing hours required. This can be calculated. But giving additional score for extra hours of service is not compatible with the other measures for scoring. (Graph #5).

Similarly, an adjustment in the rate might be considered for a center which receives food service payment for the funded child yet the fee paying parent in the same center pays for her child's food. And the reverse: 4C should be allowed to use Title XX funds over and above the maximum rate to buy food at the food service rate when purchasing from a center which does not receive the food service in which fee paying parents pay more than the 4C maximum payment rate and the program otherwise is what the funded child needs and no other less expensive program is available for that child.

Weekly
Rates
Offered
Pre-School Child
→

Rural Area Center - Migrant - Long Hours

Sample Graph #5

\$28 \$29 \$30 \$31 \$32 \$33 \$34 \$35 \$36 \$38 \$40 \$42 \$44 \$46

Scores
Earned
↑

200

190

180

170

160

150

140

130

120

110

100

90

80

70

17

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INTRODUCTION TO ASSESSMENT TOOL

DESIGN:

This tool was designed for monitoring child care centers where funded children have been placed, not only for accountability to funding sources, but also for process of identifying specifically to centers the elements of program expected by the purchaser.

The tool is intentionally structured so that questions may only be answered "yes". This is to encourage rather than to judge. The more affirmative answers, the higher the score. A center may have more affirmative answers than the tool has provision for, in which case it could have had a higher score than is showing. This is to its credit, but is not useful information in justification of rates. A center might also be in business with score less than is required here, but not to receive funded children.

SCORING:

The tool was prepared in many sections. For scoring they are divided into Health-Nutrition-Safety (H), Management (M), and Program (P). To meet requirements necessary for contract receipt of funded children in Central Florida a center must make at least 140 "yes" answers, with initial qualification described below. Additional score simply means that the center fulfilled many requirements more completely than barely adequately.

The tool is not divided into the three sections for functional purposes. Some questions can be answered during the audit interview; others must be answered by the auditor observing the day's routine at the center. To create a natural progress of auditing, questions are grouped functionally.

To score the tool, a separate sheet must be used after the auditing is complete, adding the score for each section separately.

Within each Section (Health, Management or Program) certain points are designated as mandatory. Before an applicant may be considered by counting total score, compliance must first be ascertained on mandatory points. Therefore, 90% of all mandatory points in each Section must have been earned before an applicant may be considered further. In addition to these, an applicant must earn 84% of the total possible points in Health, 82% of the total points in Management, and 50% of the total points in Program in order to qualify as meeting minimally adequate requirements.

These percentages, applied to the audit tool presented here, translate as follows:

To be considered for contract, an applicant must earn at least 51 of 61 possible points in the Health Section, of which at least 46 must be those points designated as mandatory;

They must earn at least 41 of possible 50 in the Management Section, of which at least 40 must be those designated as mandatory; and,

They must earn at least 48 of a possible 96 in the Program Section, of which at least 33 must be those designated as mandatory.

If an applicant has earned 90% of the mandatory points, but has less than the needed total in any separate Section (Health, Management or Program) the applicant may not be placed on a graph for justification of rates, for it does not qualify for contract.

But once the minimum points, including the mandatory points, are earned in the separate Sections, then the total of all points earned, in whatever Section, is the Score to be placed on the graph.

The total points, which is now the Score earned, should be recorded on the graph at the point where it converges with the rate offered by that center for the category of care being compared.

This placement on the graph as a result of the score and the rate card is the needed data for comparing quality purchased for dollars spent, in the context of service available for comparable price in the entire community.

I. PHYSICAL FACILITY

A. Entrance - Office

1. Colorful
2. Welcome
3. Desk/table/counter
4. Telephone accessible
5. First aid supplies

manual

B. Parent Communication

1. Bulletin Board
2. Program Announcements

C. Teacher's Lounge and Work Room

D. Classroom

1. Cubby for each child accessible (3, 4, 5 year olds)
2. Toys on shelves accessible
3. Schedule of day posted
4. Theme of the week
5. Bulletin Board for center of interest.

- ## 6. Learning Centers

- a. Housekeeping established appropriately furnished place to store dress ups dress ups**

- b. Block
established
large hollow blocks
unit blocks
accessories

Yes	Section	Comments
	P	
	P	
	P	
	P	
	M*	
	H*	
	H*	
	P	
	P	
	P	
	P	
	P	
	P	
	P*	
	P*	
	P*	
	P	
	P	
	P*	
	P	
	P*	
	P*	
	P*	
	P*	
	P*	
	P	
	P	
	P*	
	P	

* Mandatory M - Management H - Health, Safety, Nutrition P - Program

E. Bathroom

1. Mirror in bathroom
2. Privacy
3. One toilet and lavatory (sink) for every 15 children bathing facilities.
4. Clean soap (paper) towels accessible

F. Napping

1. Space well suited ventilated reduced light
2. Cot or bed for each child sheet or cover, blanket if needed
3. Cribs, cots, beds 2 ft. apart on all sides, not in exits, passageways.

G. Fire Safety

1. Staff instructed in reporting, extinguishing fires
2. Approved wiring system. (No spliced wires, extension cords improperly used).
3. Fire places screened not used.
4. Approved heating system. (Space heaters, if used, installed properly - bolted down, vented out, screened off from children.)
5. Fire extinguishers are readily available, inspected yearly.
6. Fire exits marked, kept clear doors swing outward,

Yes	Section	Comments
	P	
	P*	
	M*	
	M*	
	M*	
	H*	
	H*	
	H*	
	M*	
	M*	
	M*	
	M*	
	M*	
	H	
	H	
	H*	
	H*	
	H*	
	H*	
	H*	
	H*	

* Mandatory M = Management H = Health, Safety, Nutrition P = Program

H. Miscellaneous

1. Building
& grounds suited for child care
located in a neighborhood that is wholesome
for children.
2. No observable hazards.
3. Doors screened or self closing
Windows screened (unless central air).

I. Outdoor Playground

1. Developmental Equipment

- a. Hanging
- b. Riding
- c. Swinging
- d. Climbing
- e. Creative materials (*one item in this group)
 - (1) Sand or sand box
 - (2) Water
 - (3) Work bench
 - (4) Other
- f. Pets in cages
- g. Garden area - seasonal

Yes	Section	Comments
	M*	
	M*	
	M*	
	H*	
	H*	
	H*	
	P*	
	P*	
	P*	
	P*	
	P	
	P	
	P	
	P	
	P	
	P	

2. Environment

- a. Playground must be free of hazards, all children can be seen by staff.
- b. Sun & shade.
- c. Drinking water toilets accessible
- d. Fenced yard
separate fenced yard for infants,
gate in each yard leads away from building
can be opened quickly.
- e. Proper supervision of children.
- f. Pets inoculated.

II. PROGRAM EXPERIENCE

A. The Teacher

- 1. More than 50% of present teaching staff have been employed here more than one year _____.
- 2. Training
 - a. At least one member of current staff has completed:
 - academic training
 - paraprofessional classes
 - workshops
 - CDA credential
 - b. More than 50% of present staff have participated in one of the training experiences listed in 2a.
 - c. One or more of present staff is currently participating in training.
- 3. Speaking voice of all the teacher(s) well-modulated.
- 4. Atmosphere orderly (not rigidly strict) constructive.
- 5. Children never left without adult supervision.

Yes	Section	Comments
	H*	
	H*	
	M*	
	M*	
	M*	
	M*	
	M*	
	M*	
	P*	
	H*	
	P	
	P	
	P	
	P	
	P	
	P*	
	P	
	P	
	P*	
	P*	
	P*	

B. The Children

1. Self-controlled.
2. Constructive Teacher Control
3. Happy.
4. Take initiative in play.

C. The Curriculum

1. Free-time activity upon arrival.
2. Lesson time established in order of day.
3. Children seated in chairs in semi-circle
or
Children seated on the floor near the teacher
4. Planned teacher-directed lesson.
5. Follow-through activity.
6. Unit planned curriculum.
7. Weekly involvement of children in food preparation.
8. Daily setting of table/clean up table.
9. Seated supervision at mealtime involves children in conversation.
10. Compliance with Federal prohibition of religious training.

D. Nutrition.

1. Meals & snacks provided by center.
2. Menus written one week in advance.
3. Menus are posted.
4. Cycle menu used.

Yes	Section	Comments
	P	
	P*	
	P	
	P	
	P	
	P	
	P*	
	P	
	P	
	P	
	P	
	P*	
	P*	
	H*	
	H*	
	H*	
	H	

* Mandatory M = Management H = Health, Safety, Nutrition P = Program

5. Served as stated/substitutions recorded.
6. Provisions for special dietary needs.
7. Vitamin C foods served daily.
8. Vitamin A foods served three times a week.
9. Second helping of food offered.
10. Served in appetizing manner. (Bite sizes for small fingers).
11. Seated on chairs at child-sized tables/ infants held while feeding.
12. Seated supervision maintained at meals.
13. Appropriate disposal of food/infant formula formula after meals.
14. Meals and snacks comply with Minimum Standards meal patterns.
(see next page)

Yes	Section	Comments
	H*	
	H*	
	H*	
	H*	
	H*	
	H*	
	P*	
	P	
	H*	
	H*	

MINIMUM STANDARDS MEAL PATTERNS

Breakfast (prior to 8:00 A.M.)	A. M. Snack Time served:	Noon Meal Time served:	P.M. Snack Time served:	Evening Meal (after 6:00 P.M.)
Fruit Juice, 1/3 to 1/2 C. _____	Fruit or full strength fruit juice, 1/2 C. _____	Protein-rich food 1 to 2 oz. _____	Milk or full strength, fruit or veg. juice 1/2 C. or _____	Protein-rich food 1 to 2 oz. _____
Milk 1/2 to 1 C. _____		Vegetable 1/4 to 1/2 C. _____		Vegetable 1/4 to 1/2 C. _____
Cereal, 1/4 to 1/2 C. and/or _____	Cereal, bread cracker or cookie _____	Bread 1/2 to 1 slice _____	Fruit or veg. raw 1/3 to 1/2 C. _____	Bread 1/2 to 1 sl. _____
Bread, 1/2 to 1 slice _____		Butter or Marg. 1/2 to 1 tsp. _____	Bread, Cracker or cookie _____	Butter or Marg. 1/2 to 1 tsp. _____
Egg, cheese or Peanut Butter _____		Fruit or simple dessert 1/3 to 1/2 C. _____		Fruit or simple dessert 1/3 to 1/2 C. _____
		Milk 1/2 to 1 C. _____		Milk 1/2 to 1 C. _____

If meal and snack patterns supply nutritional requirements as shown above, score one (1) point on preceding page, D. 14.

III. ADMINISTRATION

A. Administrative Records

1. Administrative information is posted in an orderly manner.
2. Written designation of person "In charge", not otherwise engaged.
Posted in a conspicuous place.
3. Current State Day Care License; Date Issued _____ Licensed capacity _____
_____ children and/or _____ infants.
4. Posted fire evacuation plan.
5. Written procedure for accident/illness.
Posted in conspicuous place.
Emergency numbers posted by telephone.
6. First aid certificates (at least one certified staff present at all times).
Posted.
7. 4C Child Health & Emergency Care Course.
Posted.
8. Food management training certificate (1 current staff).
Posted
9. File or log book for record of unusual incidents, serious accidents.
10. Fire drills monthly
date
time of day
number of children
evacuation time
11. Medication record
signed by parent
initialed by staff

Yes	Section	Comments
	M	
	M*	
	M*	
	M*	
	H*	
	H*	
	H	
	H*	
	H	
	H	
	H*	
	H	
	H*	
	H*	
	H	
	H*	
	H*	
	H*	

* Mandatory M = Management H = Health, Safety, Nutrition P = Program

12. If only one adult, written agreement for standby.
13. Records system that relates children's attendance to fees paid, allows for easy year-end accountability.
14. 25 Sq. Ft./child indoor play & napping space.
15. 40 Sq. Ft./child outdoor play space.
16. Center complies with Civil Rights Requirements.
17. Records of dropped children are kept separately
- B. Staff Records**
1. Physicals - every 2 years.
2. TB tests, yearly.
3. Annual doctor's statement for all staff over 65.
- C. Overnight Care (24 hr. Centers)**
Omit this section for centers not providing 24 hour care.
1. 40 sq. ft./child sleeping qtrs. in a proper bedroom, not used for napping by other day care children
2. Adults nearby; not sleeping in same room w/children over 2.
3. Children over 5 of opposite sex in separate rooms.
4. Toilet and lavatory for each 8 persons, bathtub or shower for each 10 persons.

Yes	Section	Comments
	M*	
	M	
	M	
	M*	
	M*	
	M*	
	M*	
	H*	
	H*	
	H	
	M*	
	M*	
	M	
	M*	
	M*	
	M*	
	M*	

Center: _____ Date: _____ Time: _____ By: _____

SAMPLE:

Children's

_____ out of _____

Names



D. Children's Records

1. Enrollment

a. Information readily accessible.

b. Parents' (both if applicable)

residence address,

phone number,

employment address,

phone number.

c. Person (other than parent)
to be notified in case
of emergency

NAME:

ADDRESS:

PHONE:

d. Child's doctor.

NAME:

ADDRESS:

PHONE NO.:

e. Preferred hospital.

f. Parent's signature.

g. Date child enrolled.

2. Medical

a. Yearly physical signed by doctor.

b. Immunization record.

c. TB test.

Section							
	Yes	Yes	Yes	Yes	Yes	Yes	Yes
M							
M*							
M*							
M*							
M*							
M*							
M*							
M*							
M*							
M*							
M							
M							
H*							
H*							
H*							

MINIMUM SAMPLE REQUIREMENTS

CHILDREN	% SAMPLE
2-20	50%
20-45	25%
46-75	15%
76-120	10%
121-200	7%
201-& up	5%

ON-SITE INTERVIEW GUIDE FOR MONITORING DAY CARE CENTERS

GROUPING OF CHILDREN AND STAFF CHILD RATIO

For each age group, enter below in appropriate columns the number of children provided care and the number of staff plus volunteers who provide direct care full and part time.

Age Groups	Children provided care under Title XX		Other children provided care		Total number of children		Number of staff plus volunteers assigned to each group			
	Full time	Part time	Full time	Part time	Full time	Part time	Staff Full time	Volntr. Full time	Staff Part time	Volntr. Part time
Under 6 weeks										
6 weeks to 2 years										
2 years to 3 years										
3 years to 4 years										
4 years to 5 years										
5 years to 6 years										
6 years through 14 years										
TOTALS										

Based on above items, does center meet staff:child ratios required for Title XX child care facilities as per Minimum Standards for Child Care Programs?

☐ Yes ☐ No Section: M* (score 1 point for yes)

Weekly
Rates
Offered
Pre-School

PLC Center Open 7 am - 7 pm
Rate Normally: \$31.00 Offered 4C: \$28.25

Sample Completed Graph

